REVENUE DEPARTMENT[701]

Notice of Intended Action

Proposing rule making related to exchange of evidence in contested cases and providing an opportunity for public comment

The Property Assessment Appeal Board hereby proposes to amend Chapter 126, "Property Assessment Appeal Board," Iowa Administrative Code.

Legal Authority for Rule Making

This rule making is proposed under the authority provided in Iowa Code sections 17A.4, 421.1A(4)"f" and 421.1A(4)"g."

State or Federal Law Implemented

This rule making implements, in whole or in part, Iowa Code section 441.37A.

Purpose and Summary

This proposed amendment modifies the exchange of evidence in contested cases before the Property Assessment Appeal Board by creating a staggered exchange between the parties.

Fiscal Impact

This rule making has no fiscal impact to the State of Iowa.

Jobs Impact

After analysis and review of this rule making, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rule making would result in hardship or injustice to that person may petition the Board for a waiver of the discretionary provisions, if any.

Public Comment

Any interested person may submit written or oral comments concerning this proposed rule making. Written or oral comments in response to this rule making must be received by Board no later than 4:30 p.m. on August 7, 2018. Comments should be directed to:

Jessica Braunschweig-Norris Property Assessment Appeal Board Hoover State Office Building P.O. Box 10486 Des Moines, Iowa 50306

Des Moines, Iowa 50306 Phone: 515.725.0338

Email: Jessica.braunschweig-norris@iowa.gov

Public Hearing

No public hearing is scheduled at this time. As provided in Iowa Code section 17A.4(1)"b," an oral presentation regarding this rule making may be demanded by 25 interested persons, a governmental subdivision, the Administrative Rules Review Committee, an agency, or an association having 25 or more members.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rule making by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rule making at its regular monthly meeting or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

The following rule-making action is proposed:

Amend rule 701—126.7(421,441) as follows:

701—126.7(421,441) Discovery and evidence.

126.7(1) and 126.7(2) No change.

126.7(3) Evidence.

a. to c. No change.

- d. Exhibits, exhibit and witness lists, and briefs. The party seeking admission of an exhibit must provide an opposing party with an opportunity to examine the exhibit prior to the ruling on its admissibility. Copies All exhibits and briefs admitted into evidence shall be appropriately marked and be made part of the record. Unless the time period is extended or shortened by the board or presiding officer or the parties have filed a hearing scheduling and discovery plan under rule 701—126.6(421,441), copies of documents to be used as evidence, exhibit lists, and a list of witnesses intended to be called at hearing shall be served on the opposing party at least 21 calendar days prior to the hearing, unless the time period is extended or shortened by the board or presiding officer or the parties have filed a hearing scheduling and discovery plan under rule 701—126.6(421,441), as follows:
- (1) By the appellant at least 21 calendar days prior to the hearing. Each exhibit shall be marked with consecutive numbers.
- (2) By the appellee at least 14 calendar days prior to the hearing. Each exhibit shall be marked with consecutive letters.
- 1. The local board of review's Exhibit A shall be the subject property's property record card after implementation of the final decision of the local board of review, including the cost report.
 - 2. The local board of review's Exhibit B shall be the final decision of the local board of review.
- 3. The local board of review's Exhibit C shall be the appellant's petition to the local board of review.
- (3) Rebuttal evidence need not be exchanged or served on the opposing party prior to the hearing. All exhibits and briefs admitted into evidence shall be appropriately marked and be made part of the record. The appellant shall mark each exhibit with consecutive numbers. The appellee shall mark each exhibit with consecutive letters may be offered at hearing.
- (1) The local board of review's Exhibit A shall be the subject property's property record card after implementation of the final decision of the board of review, including the cost report.
 - (2) The local board of review's Exhibit B shall be the final decision of the local board of review.
- (3) The local board of review's Exhibit C shall be the appellant's petition to the local board of review.

e. to g. No change.

126.7(4) No change.